

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 18th DAY OF JUNE 1998

BEFORE

THE HON'BLE MR.JUSTICE TIRATH S.THAKUR

WRIT PETITION No.31824/93

Between:

M/s.Kasturi Foods and
Chemicals Limited,
rep by its Managing Director,
Sri.M.K.Ramachandra,
No.17, Platform Road,
Bangalore-20.

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... PETITIONER

(By Sri.R.V.Prasad for
M/s.Vasan Assts, Adv)

And:

1. The State of Karnataka,
rep by its
Finance Secretary,
Vidhana Soudha,
Bangalore-1.

2. The Assistant Commissioner of
Commercial Taxes (Intelligence),
Mysore Zone,
Mysore.

... RESPONDENTS

(By Sri.K.M.Shivayogiswamy, HCGP)

This petition is filed under article 226 of the Constitution of India praying to declare and strike down clause (d) of Explanation-3 to Sec. 2(1)(t) of the KST Act, 1957 as beyond the competence of the State Legislature and as violative of Art.286 of the Constitution and etc.,

This petition coming on for further orders this day, the Court made the following:

O R D E R

Counsel for the petitioner points out that
in the light of the division bench decision of

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this Court in SHETTY LEASING (INDIA) LTD., -VS- UNION OF INDIA (100 STC 533), the challenge to the provisions of Section 5(c) no longer survives for further consideration particularly in view of the fact that the provision has been struck down and ^{is} now substituted by Act No.5/96 retrospectively. He urged that the petitioner would in the light of the above developments, file appropriate objections before the second respondent reserving liberty to question the constitutional validity of the newly added provision. The writ petition is accordingly disposed of reserving liberty for the petitioner to file objections to the impugned notice and also to challenge the validity of the newly added provision if so advised in separate proceedings. The petitioner may file his objections to the impugned notices within 6 weeks from today,

Sd/-
JUDGE

